

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Kokomo-Center Twp Con Sch Corp (3500)

| 1006 Category | Account | FY 1997 | FY 2006 | FY 2007 | 10 Year Increase | 1 Year Increase |
|-------------------------------------|--|-------------|-------------|-------------|------------------|-----------------|
| Student Academic Achievement | | | | | | |
| | 11050 Full Day Kindergarten | \$0 | \$34,540 | \$35,186 | n/a | 2% |
| | 11100 Elementary | \$7,646,499 | \$9,084,176 | \$9,122,113 | 19% | 0% |
| | 11200 Middle/Junior High | \$3,566,875 | \$3,959,233 | \$4,033,765 | 13% | 2% |
| | 11300 High School | \$5,416,501 | \$4,648,306 | \$4,739,142 | -13% | 2% |
| | 11355 Academic Honors - High Ability Student Program | \$0 | \$123,075 | \$145,153 | n/a | 18% |
| | 11430 Distributive Education | \$18,653 | \$39,572 | \$40,190 | 115% | 2% |
| | 11440 Health Occupations | \$59,726 | \$134,747 | \$145,086 | 143% | 8% |
| | 11450 Consumer and Homemaking | \$46,246 | \$0 | \$0 | -100% | n/a |
| | 11460 Occupational Home Economics | \$53,704 | \$105,812 | \$120,127 | 124% | 14% |
| | 11470 Business Education | \$49,159 | \$0 | \$0 | -100% | n/a |
| | 11480 Industrial Education A | \$527,605 | \$755,308 | \$808,740 | 53% | 7% |
| | 11590 Other Vocational Education Programs | \$189,140 | \$504,361 | \$340,110 | 80% | -33% |
| | 11910 Competency Testing | \$79,846 | \$11,005 | \$3,354 | -96% | -70% |
| | 11920 Project 4R | \$0 | \$0 | \$0 | n/a | n/a |
| | 12100 Gifted and Talented | \$323,258 | \$337,539 | \$367,027 | 14% | 9% |
| | 12210 Mild Mental Handicap | \$1,024,089 | \$1,145,415 | \$1,178,903 | 15% | 3% |
| | 12220 Moderate Mental Handicap | \$346,479 | \$582,743 | \$659,566 | 90% | 13% |
| | 12230 Mental Handicap | \$155,096 | \$231,667 | \$203,610 | 31% | -12% |
| | 12310 Orthopedic Impairment | \$4,622 | \$57,055 | \$57,906 | > 500% | 1% |
| | 12320 Multiple Handicap | \$57,130 | \$7,288 | \$7,703 | -87% | 6% |
| | 12330 Visual Impairment | \$55,175 | \$66,651 | \$105,529 | 91% | 58% |
| | 12340 Hearing Impairment | \$106,995 | \$208,736 | \$218,018 | 104% | 4% |
| | 12350 Homebound | \$41,943 | \$139,193 | \$110,619 | 164% | -21% |
| | 12410 Emotional Handicap - Full Time | \$879,973 | \$1,316,558 | \$1,299,843 | 48% | -1% |
| | 12420 Emotional Handicap - All Others | \$0 | \$0 | \$0 | n/a | n/a |
| | 12520 Compensatory | \$40,408 | \$87,441 | \$93,568 | 132% | 7% |
| | 12610 Learning Disability - Full Time | \$1,035,582 | \$1,692,923 | \$1,750,942 | 69% | 3% |
| | 12710 Equal Opportunity At Risk | \$658,488 | \$974,439 | \$907,620 | 38% | -7% |
| | 12810 Special Education Preschool | \$232,137 | \$442,869 | \$356,357 | 54% | -20% |
| | 12900 Other Special Programs | \$205,589 | \$710,076 | \$745,835 | 263% | 5% |
| | 13100 Adult Basic Education | \$101,979 | \$168,834 | \$192,674 | 89% | 14% |
| | 13900 Other Adult/Continuing Ed Programs | \$114,036 | \$70,482 | \$44,445 | -61% | -37% |
| | 14100 Elementary | \$127,511 | \$140,831 | \$126,308 | -1% | -10% |
| | 14300 High School | \$281,668 | \$238,792 | \$252,318 | -10% | 6% |
| | 16100 Remediation Testing | \$37,910 | \$13,391 | \$24,563 | -35% | 83% |
| | 16200 Preventive Remediation | \$152,051 | \$141,638 | \$102,204 | -33% | -28% |
| | 21520 Speech Pathology Services | \$300,334 | \$501,165 | \$486,052 | 62% | -3% |
| | 21530 Audiology Services | \$830 | \$161 | \$110 | -87% | -31% |
| | 22210 Service Area Direction | \$0 | \$0 | \$0 | n/a | n/a |
| | 22220 School Library | \$412,499 | \$601,176 | \$612,920 | 49% | 2% |

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|--|---|---------------------|---------------------|---------------------|------------------|-----------------|
| | 22230 Audiovisual | \$165,332 | \$54,788 | \$44,383 | -73% | -19% |
| | 22240 Education Television | \$25,266 | \$0 | \$0 | -100% | n/a |
| | 22250 Computer Assisted Instruction Services | \$378,940 | \$501,362 | \$259,965 | -31% | -48% |
| | 24100 Office of the Principal Services | \$2,657,436 | \$2,628,526 | \$2,672,939 | 1% | 2% |
| | 25820 Textbooks and Repairs | \$597,028 | \$779,389 | \$634,495 | 6% | -19% |
| | 26497 Teachers Retirement Fund | \$1,023,752 | \$1,889,203 | \$1,917,780 | 87% | 2% |
| | 41100 Transfer Tuition | \$88,384 | \$44,909 | \$40,986 | -54% | -9% |
| Student Academic Achievement Total | | \$29,285,876 | \$35,175,373 | \$35,008,152 | 20% | 0% |
| Student Instructional Support | | | | | | |
| | 21110 Service Area Direction | \$247,718 | \$225,550 | \$259,085 | 5% | 15% |
| | 21120 Attendance Services | \$51,156 | \$62,756 | \$54,419 | 6% | -13% |
| | 21130 Social Work Services | \$369,731 | \$490,646 | \$486,813 | 32% | -1% |
| | 21190 Other Attendance/Social Work Services | \$24,593 | \$0 | \$0 | -100% | n/a |
| | 21210 Service Area Direction | \$0 | \$2,490 | \$2,469 | n/a | -1% |
| | 21220 Counseling Services | \$467,254 | \$594,296 | \$672,354 | 44% | 13% |
| | 21320 Medical Services | \$16,237 | \$11,923 | \$13,691 | -16% | 15% |
| | 21340 Nurse Services | \$337,676 | \$397,081 | \$454,545 | 35% | 14% |
| | 21390 Other Health Services | \$135,087 | \$262,543 | \$275,173 | 104% | 5% |
| | 21420 Psychological Testing | \$337,438 | \$504,326 | \$506,537 | 50% | 0% |
| | 21610 Service Area Direction | \$323,651 | \$487,469 | \$470,561 | 45% | -3% |
| | 22110 Service Area Direction | \$112,010 | \$229,948 | \$220,473 | 97% | -4% |
| | 22120 Instruction & Curriculum Development | \$162,520 | \$903,674 | \$957,465 | 489% | 6% |
| | 22130 Instructional Staff Training Services | \$0 | \$255,960 | \$361,620 | n/a | 41% |
| | 23110 Service Area Direction | \$21,296 | \$14,000 | \$14,000 | -34% | 0% |
| | 23190 Other Governing Body Services | \$550 | \$0 | \$0 | -100% | n/a |
| | 23210 Office of the Superintendent | \$374,462 | \$419,930 | \$415,833 | 11% | -1% |
| | 23220 Community Relations | \$98,329 | \$77,860 | \$62,441 | -36% | -20% |
| | 23290 Other Executive Administrative Services | \$26,982 | \$55,726 | \$69,837 | 159% | 25% |
| | 24900 Other Support Services - School Admin. | \$0 | \$328,177 | \$340,744 | n/a | 4% |
| | 26410 Service Area Direction | \$159,516 | \$218,335 | \$221,449 | 39% | 1% |
| | 26450 Health Services | \$2,650 | \$9,337 | \$10,209 | 285% | 9% |
| | 26700 Technology Coordinator | \$0 | \$81,663 | \$75,078 | n/a | -8% |
| | 26710 Technology Support and Maintenance | \$0 | \$135,059 | \$97,425 | n/a | -28% |
| Student Instructional Support Total | | \$3,268,855 | \$5,768,750 | \$6,042,222 | 85% | 5% |
| Overhead and Operational | | | | | | |
| | 23150 Legal Services | \$79,968 | \$84,123 | \$41,144 | -49% | -51% |
| | 23160 Promotion Expenses | \$5,372 | \$7,487 | \$6,516 | 21% | -13% |
| | 25110 Office of the Business Manager | \$142,738 | \$149,843 | \$169,956 | 19% | 13% |
| | 25210 Service Area Direction | \$47,892 | \$75,124 | \$74,899 | 56% | 0% |

**School Corporation Expenditures by HB 1006 Expenditure Categories
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Kokomo-Center Twp Con Sch Corp (3500)

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|---------------------------------------|--|---------------------|---------------------|---------------------|------------------|-----------------|
| | 25230 Receiving and Disbursing Funds | \$107,377 | \$101,910 | \$104,829 | -2% | 3% |
| | 25240 Payroll Services | \$66,299 | \$64,003 | \$67,186 | 1% | 5% |
| | 25291 Refund of Revenue | \$93,516 | \$245,417 | \$206,122 | 120% | -16% |
| | 25295 Bank Service Charge | \$5,524 | \$1,854 | \$2,644 | -52% | 43% |
| | 25299 Other | \$1,530 | \$5,686 | \$12,533 | > 500% | 120% |
| | 25360 Rent of Buildings & Equipment | \$0 | \$326,957 | \$0 | n/a | -100% |
| | 25410 Service Area Direction | \$51,252 | \$55,121 | \$55,959 | 9% | 2% |
| | 25420 Maintenance of Buildings | \$3,882,679 | \$6,049,755 | \$5,753,470 | 48% | -5% |
| | 25430 Maintenance of Grounds | \$103,234 | \$39,639 | \$30,818 | -70% | -22% |
| | 25440 Maintenance of Equipment | \$1,033,073 | \$1,284,437 | \$1,813,413 | 76% | 41% |
| | 25450 Vehicle Maintenance (other than buses) | \$60,047 | \$15,252 | \$53,789 | -10% | 253% |
| | 25460 Security Services | \$111 | \$0 | \$0 | -100% | n/a |
| | 25470 Insurance (other than buses) | \$276,697 | \$463,780 | \$362,077 | 31% | -22% |
| | 25510 Service Area Direction | \$177,905 | \$127,279 | \$127,085 | -29% | 0% |
| | 25520 Vehicle Operation | \$775,629 | \$1,059,455 | \$1,036,843 | 34% | -2% |
| | 25530 Monitoring Services | \$5,552 | \$17,500 | \$24,003 | 332% | 37% |
| | 25540 Vehicle Servicing and Maintenance | \$311,737 | \$580,250 | \$603,525 | 94% | 4% |
| | 25550 Purchase of School Buses | \$579,100 | \$286,281 | \$558,813 | -4% | 95% |
| | 25560 Insurance on Buses | \$53,275 | \$2,667 | \$0 | -100% | -100% |
| | 25591 Bus Driver Training | \$2,535 | \$4,446 | \$3,251 | 28% | -27% |
| | 25610 Service Area Direction | \$108,133 | \$136,131 | \$127,279 | 18% | -7% |
| | 25620 Food Preparation and Dispensing | \$833,294 | \$1,139,303 | \$1,208,935 | 45% | 6% |
| | 25630 Food Delivery | \$7,421 | \$13,427 | \$12,960 | 75% | -3% |
| | 25640 Food Purchases | \$783,788 | \$1,004,902 | \$1,107,746 | 41% | 10% |
| | 25690 Other Food Services | \$3,837 | \$2,589 | \$2,742 | -29% | 6% |
| | 25720 Purchasing | \$164,762 | \$144,723 | \$152,870 | -7% | 6% |
| | 25740 Printing, Publishing and Duplicating | \$34,591 | \$46,840 | \$45,748 | 32% | -2% |
| | 25790 Other Internal Services | \$28,050 | \$31,054 | \$35,312 | 26% | 14% |
| | 26200 Planning, Research, Develop., & Evaluation | \$131,044 | \$143,703 | \$157,850 | 20% | 10% |
| | 26495 Official Bonds | \$7,665 | \$8,379 | \$3,898 | -49% | -53% |
| | 26499 Other | \$0 | \$153,994 | \$158,703 | n/a | 3% |
| | 26600 Data Processing | \$68,020 | \$0 | \$0 | -100% | n/a |
| | 26900 Other Staff Services | \$13,388 | \$0 | \$0 | -100% | n/a |
| | 34000 Athletic Coaches | \$244,193 | \$409,968 | \$394,331 | 61% | -4% |
| | 36000 Welfare Activities Services | \$52 | \$3,171 | \$3,322 | > 500% | 5% |
| | 39400 Latch Key Kids Program | \$10,583 | \$0 | \$0 | -100% | n/a |
| | 39900 Other Community Services | \$78,237 | \$80,365 | \$245,252 | 213% | 205% |
| | 49200 Scholarships | \$4,000 | \$13,750 | \$15,330 | 283% | 11% |
| | 52200 Temporary Loans, INTEREST ON DEBT | \$231,717 | \$108,931 | \$109,507 | -53% | 1% |
| Overhead and Operational Total | | \$10,615,818 | \$14,489,499 | \$14,890,662 | 40% | 3% |

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|-----------------------------|---|--------------------|---------------------|---------------------|------------------|-----------------|
| Nonoperational | | | | | | |
| | 25320 Land Acquisition and Development | \$234,055 | \$673,608 | \$708,307 | 203% | 5% |
| | 25330 Professional Services | \$1,414,932 | \$0 | \$235,028 | -83% | n/a |
| | 25350 Building Acquisition/Construction/Improvement | \$1,533,105 | \$0 | \$0 | -100% | n/a |
| | 25351 Building Acquisition/Construction/Improvement | \$1,135,892 | \$2,340,202 | \$1,408,624 | 24% | -40% |
| | 25380 Purchase of Mobile or Fixed Equipment | \$778,484 | \$1,363,517 | \$2,492,730 | 220% | 83% |
| | 25390 Other Facilities Acquisition & Construction | \$341,656 | \$0 | \$0 | -100% | n/a |
| | 51100 Bonds, PRINCIPAL OF DEBT | \$1,735,000 | \$0 | \$90,000 | -95% | n/a |
| | 51400 School Bus Loans, PRINCIPAL OF DEBT | \$47,901 | \$0 | \$0 | -100% | n/a |
| | 52100 Bonds, INTEREST ON DEBT | \$295,783 | \$0 | \$248,620 | -16% | n/a |
| | 52400 School Bus Loans, INTEREST ON DEBT | \$2,100 | \$0 | \$0 | -100% | n/a |
| | 53100 Buildings, LEASE RENTAL | \$0 | \$2,805,703 | \$2,015,000 | n/a | -28% |
| | 53150 Buildings - Interest | \$0 | \$860,437 | \$1,626,910 | n/a | 89% |
| | 59100 Bond Registrars Fee | \$1,165 | \$0 | \$0 | -100% | n/a |
| Nonoperational Total | | \$7,520,072 | \$8,043,467 | \$8,825,219 | 17% | 10% |
| prorated | | | | | | |
| | 26491 PERF | \$573,781 | \$812,582 | \$839,845 | 46% | 3% |
| | 26492 Social Security | \$2,491,793 | \$3,084,666 | \$3,127,460 | 26% | 1% |
| | 26493 Workmen's Compensation | \$0 | \$191,350 | \$204,723 | n/a | 7% |
| | 26494 Group Insurance | \$4,306,626 | \$11,858,376 | \$12,755,416 | 196% | 8% |
| | 26496 Unemployment Compensation | \$8,096 | \$37,690 | \$19,067 | 136% | -49% |
| | 26498 Severance/Early Retirement Pay | \$106,927 | \$222,346 | \$3,455,669 | > 500% | > 500% |
| prorated Total | | \$7,487,224 | \$16,207,009 | \$20,402,180 | 172% | 26% |

| 1006 Category | FY1997 | FY2006 | FY2007 | 10 Year Increase | 1 Year Increase | FY97 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp |
|-------------------------------|---------------------|---------------------|---------------------|------------------|-----------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$33,317,683 | \$47,001,348 | \$50,729,362 | 52% | 8% | 57.3% | 59.0% | 59.6% |
| Student Instructional Support | \$5,873,223 | \$7,555,235 | \$8,010,290 | 36% | 6% | 10.1% | 9.5% | 9.4% |
| Overhead and Operational | \$11,466,867 | \$17,084,049 | \$17,603,563 | 54% | 3% | 19.7% | 21.4% | 20.7% |
| Nonoperational | \$7,520,072 | \$8,043,467 | \$8,825,219 | 17% | 10% | 12.9% | 10.1% | 10.4% |
| Grand Total | \$58,177,845 | \$79,684,098 | \$85,168,435 | 46% | 7% | | | |

| | FY1997 | FY2006 | FY2007 |
|---|--------------|--------------|--------------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 67.4% | 68.5% | 69.0% |